

ACCOUNTING

Funding history at a glance:

<u>FY 2009 Actual</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budgeted</u>	<u>FY 2013 Recommended</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
\$231,373	\$233,951	\$240,704	\$211,721	\$226,931	\$15,210	7.18

Included:

1. Mandated 5% cost of living adjustment for full-time employees, effective 7/1/2012
2. Mandated increases in VRS, group life

Other:

1. Shifts 5% employee share of VRS to employees
2. Passes 100% of medical insurance increase to employees

FYI:

1. Budget includes 3 FTE's
2. Salaries and benefits account for 97% of total budget

	----- Prior Years -----		----- Current Year -----		--2012/2013 Budget Year--			
	Expenditure 2008/2009	Expenditure 2009/2010	Expenditure 2010/2011	Adopted Budget 2012/02	Actual On 2012/02	Department Request	County Admin Recommends	Adopted Budget
* ACCOUNTING *								
012430 SALARIES & WAGES REGULAR	169,653	169,653	140,650	142,687	97,996	155,547	155,547	
012430-1100 PART-TIME SALARIES			14,381					
012430-1300 ANNUAL LEAVE			5,000					
012430-1325 SICK LEAVE								
012430-2100 FICA	12,823	12,792	9,986	10,916	6,898	11,899	11,899	
012430-2210 RETIREMENT	16,660	17,881	15,865	16,095	11,054	22,632	22,632	
012430-2215 RETIREMENT - EMPLOYEE SHARE	8,483	8,483	7,033	7,135	4,900			
012430-2300 HOSPITAL PLAN	16,535	18,275	24,807	27,864	18,576	27,864	27,864	
012430-2400 GROUP INSURANCE	1,391	1,005	394	400	274	2,053	2,053	
012430-2600 UNEMPLOYMENT INSURANCE	120	187	285					
012430-2700 WORKER'S COMPENSATION	281	231	170		136			
012430-3170 CONTRACTUAL SERVICES			15,220		54			
012430-3310 REPAIR & MAINTENANCE								
012430-3600 ADVERTISING	1,087	1,723	1,153	700		1,300	1,300	
012430-5210 POSTAL SERVICES	1,675	1,623	2,224	2,300	4,500	2,369	2,369	
012430-5230 TELECOMMUNICATIONS	758	751	747	825	476	628	1,128	
012430-5500 TRAVEL CONVENTION, EDUCATION	63		64	1,475	769	580	580	
012430-5810 DUES & MEMBERSHIP	35		10	24	24	59	59	
012430-6001 OFFICE SUPPLIES	1,718	1,347	2,124	1,300	1,088	1,500	1,500	
012430-6012 BOOKS AND SUBSCRIPTIONS								
012430-8201 EQUIPMENT	91		581					
--TOTAL DEPARTMENT--	231,373	233,951	240,704	211,721	146,745	226,431	226,931	
TOTAL - * ACCOUNTING *	231,373	233,951	240,704	211,721	146,745	226,431	226,931	
TOTAL FOR FUND	231,373	233,951	240,704	211,721	146,745	226,431	226,931	
FINAL TOTAL	231,373	233,951	240,704	211,721	146,745	226,431	226,931	

	Prior Years		Current Year		--2012/2013 Budget Year--		
	Expenditure 2008/2009	Expenditure 2009/2010	Expenditure 2010/2011	Adopted Budget 2011/12	Department Request	County Admin Recommends	Adopted Budget
* ACCOUNTING *	169,653	169,653	140,650	142,687	155,547	155,547	
012430 SALARIES & WAGES REGULAR							
012430-1100 PART-TIME SALARIES							
012430-1320 ANNUAL LEAVE			14,381				
012430-1325 SICK LEAVE			5,000				
012430-2100 FICA			9,986				
012430-2210 RETIREMENT	12,823	12,792	15,865	10,916	11,899	11,899	
012430-2215 RETIREMENT - EMPLOYEE SHARE	10,660	17,881	15,865	16,095	22,632	22,632	
012430-2300 HOSPITAL PLAN	8,483	8,483	7,033	7,135	0	0	
012430-2400 GROUP INSURANCE	16,535	18,275	24,807	27,864	27,864	27,864	
012430-2600 UNEMPLOYMENT INSURANCE	1,391	1,005	394	400	2053	2053	
012430-2700 WORKER'S COMPENSATION	120	187	295				
012430-3170 CONTRACTUAL SERVICES	281	231	170				
012430-3310 REPAIR & MAINTENANCE			15,220				
012430-3400 ADVERTISING							
012430-5210 POSTAL SERVICES	1,087	1,723	1,153	700	1300	1300	
012430-5230 TELECOMMUNICATIONS	1,675	1,623	2,224	2,300	2369	2369	
012430-5500 TRAVEL CONVENTION, EDUCATION	758	751	747	825	628	1128	
012430-5810 DUES & MEMBERSHIP	63	64	1,475	769	580	580	
012430-6001 OFFICE SUPPLIES	35	10	24	24	59	59	
012430-6012 BOOKS AND SUBSCRIPTIONS	1,718	1,347	2,124	1,300	1500	1500	
012430-8201 EQUIPMENT	91		581				
--TOTAL DEPARTMENT--	231,373	233,951	240,704	211,721	226,431	226,431	

TOTAL - * ACCOUNTING *	231,373	233,951	240,704	211,721	108,594
TOTAL FOR FUND	231,373	233,951	240,704	211,721	108,594
FINAL TOTAL	231,373	233,951	240,704	211,721	108,594

Adjusted

300 Continuing Prof Education
0 VRS training to be web-based for VRS modernization updates

Requested

Training
← \$ 300
← 500
800 Mileage for other training (1740 miles)
Health Ins. (once per year)
VRS Modernization (2 or 3 times this year)
Comprehensive SVCS Act training (2 times per year)
HOME Consortium Meetings (6 times per year)
Human Resource training (once per year)

Total 580

280 The Local Choice Health Ins Update in Chesapeake
VRS training web based @ Miles
Comprehensive SVCS Act training in Richmond
HOME Consortium Meetings or Hampton (choose)
Supplies (6 times per year)
We will not attend in FY 2013

Total 1600

to advertise budget
3% increase in cost
NEC lease compact (-400)
TCL new (+203)
(+500) email chair
per 605
Paint cartridges & other needed office supplies

NAME	POSITION	DATE HIRED	YEARS OF SERVICE **	SALARY LOW 2012-	RANGE HIGH 2013	2011-2012 CURRENT SALARY	PROPOSED PAY PLAN 2012-2013
			as of 9/1/12				
ACCOUNTING							
LOWE, LYNETTE	FINANCE DIRECTOR	08/16/10	2	65,144	100,973	69,003	72,454
STEELE, JUNE	ACCOUNTANT	05/18/92	20	38,088	59,037	47,800	50,190
ANDERSON, MELISSA	FISCAL TECHNICIAN	10/16/07	4	31,336	48,570	31,336	32,903
							155,547

** To calculate years of service, employee must be employed prior to September of any year.